

GENERAL INFORMATION

A church that owns its own property and operates its own preschool, nursery school, kindergarten, Elementary/secondary School, or both schools of collegiate grade and schools of less than collegiate grade, or operates this type of school on property, which is owned, by another church may file for the RELIGIOUS EXEMPTION instead of the Welfare Exemption. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption

The law provides for one-time filing for the Religious Exemption by the claimant and the annual mailing of a termination notice by the assessor. Penalties for failure to terminate the exemption when no longer eligible are also a part of the law.

Portions of the property used for parking purposes are also exempt if owned by the religious organization or owned by the government and used by the church under the provisions of Section 206.1 of the Revenue and Taxation Code.

If any other activities are conducted on the property such as bingo, a convent or a retreat, summer camp, or if another organization uses the property (other than another church using it for religious worship or church school purposes), a Welfare Exemption claim must be filed; please contact the assessor's office immediately. The deadline for timely filing of the Welfare Exemption claim is February 15 each year.

Leased property generally is not exempt under the religious (or the welfare) exemption. However, it may qualify for the Church Exemption if used exclusively for worship and/or related parking. Contact the assessor if your church has leased property.

QUESTIONNAIRE FOR RELIGIOUS EXEMPTION

Answer each question below; give as much detail as you deem necessary to support your claim for exemption for the property at this location (include all parcels).

1.

Is there a sanctuary (church) on or adjacent to this property? ☐ **YES** ☐ **NO** If not, a claim for the **WELFARE EXEMPTION** must be filed with the assessor by February 15 each year for the property or portion of the property so used to be exempt.
2.

If applicable, please check the appropriate box (es) for the following type schools that are being operated on this property:

☐ **Preschool**

☐ **Kindergarten**

☐ **Secondary school**

☐ **Nursery school**

☐ **Elementary school -**

☐ **Both secondary-college**
3.

Is the real property listed on this claim owned by the church? ☐ **YES** ☐ **NO** If not, state the name and address of the owner. (Contact the Assessor.)
4.

Are bingo games being operated on this property? ☐ **YES** ☐ **NO** If the answer is yes, a claim for the **WELFARE EXEMPTION** must be filed with the assessor by February 15 each year for the property or portion of the property so used to be exempt.
5.

Is any equipment or other property at this location being leased or rented from someone else? ☐ **YES** ☐ **NO** If so, list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property.

NOTE: This property may NOT be eligible for this exemption but may be eligible for the Church Exemption if used exclusively for worship. (Contact the assessor.)
6.

Is any portion of this property used for living quarters for any person? ☐ **YES** ☐ **NO** If so, describe that portion

NOTE: Living quarters are NOT eligible for either the Religious Exemption or the Church Exemption.
7.

Is any portion of this property vacant and/or unused? ☐ **YES** ☐ **NO** If so, describe that portion
8.

Is any portion of this property being rented to, leased to, used and/or operated by some person or organization other than the claimant? ☐ **YES** ☐ **NO** If so, describe that portion, its use, and the name and address of the lessee / operator.

NOTE: Property used by others may not be eligible for the Religious Exemption. (Contact the assessor.)
9.

Has there been any change in the use of the property or any construction commenced and/or completed on this property since 12:01 a.m., January 1 last year? ☐ **YES** ☐ **NO** If so, describe
10.

REMARKS: